

CHAPTER NO. 637

SENATE BILL NO. 2238

By McNally, Atchley

Substituted for: House Bill No. 2223

By Scroggs, McDaniel

AN ACT To amend Tennessee Code Annotated, Section 67-1-1801, relative to the tolling of the ninety-day period for filing suit challenging a tax assessment and the ninety-day period for stay of collection of taxes until an informal conference decision is issued.


BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1801, subdivision (c)(3), is amended by deleting the fourth sentence of the subdivision in its entirety and substituting instead the following new sentences:

Upon the filing of a timely request for a conference, the ninety-day period for the filing of suit challenging a tax assessment and the ninety-day period for stay of collection activity as provided in subdivision (a)(1)(B) shall cease running until an informal conference decision is issued. No other provision herein, nor any other action or inaction by the taxpayer or the commissioner shall be construed to extend or toll the running of the ninety-day period for filing suit, nor shall the taxpayer be prejudiced in any other manner by either seeking or failing to seek or pursue an informal conference.

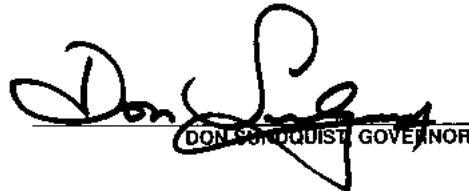
SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it.


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

PASSED: March 9, 1998

APPROVED this 24th day of March 1998


DON SUNDQUIST, GOVERNOR